

Form CT-1120 HPC

Housing Program Contribution Credit

2004

FOR INCOME YEAR	
Beginning	2004, and Ending

Corporation Name	Connecticut Tax Registration Number
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Purpose

Complete **Form CT-1120 HPC**, *Housing Program Contribution Credit*, to claim the credit allowed under Conn. Gen. Stat §8-395. Attach it to **Form CT-1120K**, *Business Tax Credit Summary*.

Credit Computation

Enter the amount of tax credit, as indicated on the credit voucher, in Part I. The allowable credit may be applied against the taxes administered under Chapters 207, 208, 209, 210, 211, or 212 of the Connecticut General Statutes. Any remaining credit balance that exceeds the credit applied may be carried forward or back to five succeeding or preceding income years.

Required Attachment

A tax credit voucher issued by the Connecticut Housing Finance Authority (CHFA) must accompany this form.

Additional Information

For additional information, contact CHFA Tax Credit Unit, 999 West Street, Rocky Hill CT 06067-4005, at 860-721-9501 Ext. 377; see **Informational Publication 2004(20)**, *Guide to Connecticut Business Tax Credits*; or contact the Department of Revenue Services, Taxpayer Services Division at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere).

PART I - Credit Computation		
Enter the amount of tax credit as listed on the voucher issued by CHFA for contributions made in the 2004 income year. Enter here and on Form CT-1120K , Part I-B, Line 3, Column A.		

PART II - Computation of Carryforward					
Credit may be carried forward or back to the five succeeding or preceding income years.					
	A Total Credit Earned	B Current Year Credit Applied to All Taxes 1999 through 2003	C Credit Carried Back to Prior Income Years	D Credit Applied to 2004	E Carryforward to 2005 (See instructions below)
1.	1999 Housing Program Contribution Credit				
2.	2000 Housing Program Contribution Credit				
3.	2001 Housing Program Contribution Credit				
4.	2002 Housing Program Contribution Credit				
5.	2003 Housing Program Contribution Credit				
6.	2004 Housing Program Contribution Credit				
7.	Total Housing Program Contribution Credit Applied to 2004. Add Lines 1 through 6, Column D.				
8.	Total Housing Program Contribution Credit Carryforward to 2005. (Add Lines 2 through 6, Column E) Enter here and on Form CT-1120K , Part I-D, Line 14, Column E.				

Computation of Carryforward and Carryback Instructions

Lines 1 through 6, Columns A through D - Complete as indicated.

Lines 2 through 5, Column E - Subtract Lines 2 through 5, Columns B, C, and D, from Lines 2 through 5, Column A. Enter the result on the appropriate lines.

Line 6, Column C - Any available credit first must be applied against the 2004 income year liability. **Do not exceed the difference between Column A and Column D.**

Line 6, Column E - Enter any 2004 tax credits remaining after credits are applied to the 2004 income year and any credit carrybacks are claimed.

Line 7 and Line 8 - Complete as indicated.